

State, and Business Relief Act of 2010, such component meets the criteria for such components established by the 2010 Energy Star Program Requirements for Residential Windows, Doors, and Skylights, Version 5.0 (or any subsequent version of such requirements which is in effect after January 4, 2010),

“(ii) in the case of any component placed in service after the date of the enactment of the American Workers, State, and Business Relief Act of 2010 and on or before the date which is 90 days after such date, such component meets the criteria described in subparagraph (A) or is equal to or below a U factor of 0.30 and SHGC of 0.30, and

“(iii) in the case of any component which is a garage door, such component is equal to or below a U factor of 0.30 and SHGC of 0.30.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to property placed in service after the date of the enactment of this Act.

SEC. 6. PARTICIPANTS IN GOVERNMENT SECTION 457 PLANS ALLOWED TO TREAT ELECTIVE DEFERRALS AS ROTH CONTRIBUTIONS.

(a) **IN GENERAL.**—Section 402A(e)(1) (defining applicable retirement plan) is amended by striking “and” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting “, and”, and by adding at the end the following:

“(C) an eligible deferred compensation plan (as defined in section 457(b)) of an eligible employer described in section 457(e)(1)(A).”.

(b) **ELECTIVE DEFERRALS.**—Section 402A(e)(2) (defining elective deferral) is amended to read as follows:

“(2) **ELECTIVE DEFERRAL.**—The term ‘elective deferral’ means—

“(A) any elective deferral described in subparagraph (A) or (C) of section 402(g)(3), and

“(B) any elective deferral of compensation by an individual under an eligible deferred compensation plan (as defined in section 457(b)) of an eligible employer described in section 457(e)(1)(A).”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2010.

SA 3451. Mr. BAUCUS proposed an amendment to amendment SA 3336 proposed by Mr. BAUCUS to the bill H.R. 4213, to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes; as follows:

Strike section 201 and insert the following:

SEC. 201. EXTENSION OF UNEMPLOYMENT INSURANCE PROVISIONS.

(a) **IN GENERAL.**—(1) Section 4007 of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended—

(A) by striking “April 5, 2010” each place it appears and inserting “December 31, 2010”;

(B) in the heading for subsection (b)(2), by striking “APRIL 5, 2010” and inserting “DECEMBER 31, 2010”; and

(C) in subsection (b)(3), by striking “September 4, 2010” and inserting “May 31, 2011”.

(2) Section 2002(e) of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111-5 (26 U.S.C. 3304 note; 123 Stat. 438), is amended—

(A) in paragraph (1)(B), by striking “April 5, 2010” and inserting “December 31, 2010”;

(B) in the heading for paragraph (2), by striking “APRIL 5, 2010” and inserting “DECEMBER 31, 2010”; and

(C) in paragraph (3), by striking “October 5, 2010” and inserting “June 30, 2011”.

(3) Section 2005 of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111-5 (26 U.S.C. 3304 note; 123 Stat. 444), is amended—

(A) by striking “April 5, 2010” each place it appears and inserting “January 1, 2011”; and

(B) in subsection (c), by striking “September 4, 2010” and inserting “June 1, 2011”.

(4) Section 5 of the Unemployment Compensation Extension Act of 2008 (Public Law 110-449; 26 U.S.C. 3304 note) is amended by striking “September 4, 2010” and inserting “May 31, 2011”.

(b) **FUNDING.**—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended—

(1) in subparagraph (C), by striking “and” at the end; and

(2) by inserting after subparagraph (D) the following new subparagraph:

“(E) the amendments made by section 201(a)(1) of the American Workers, State, and Business Relief Act of 2010; and”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall take effect as if included in the enactment of the Temporary Extension Act of 2010.

Strike section 211 and insert the following:

SEC. 211. EXTENSION AND IMPROVEMENT OF PREMIUM ASSISTANCE FOR COBRA BENEFITS.

(a) **EXTENSION OF ELIGIBILITY PERIOD.**—Subsection (a)(3)(A) of section 3001 of division B of the American Recovery and Reinvestment Act of 2009 (Public Law 111-5), as amended by section 3 of the Temporary Extension Act of 2010, is amended by striking “March 31, 2010” and inserting “December 31, 2010”.

(b) **RULES RELATING TO 2010 EXTENSION.**—Subsection (a) of section 3001 of division B of the American Recovery and Reinvestment Act of 2009 (Public Law 111-5), as amended by subsection (b)(1)(C), is further amended by adding at the end the following:

“(18) **RULES RELATED TO 2010 EXTENSION.**—

“(A) **ELECTION TO PAY PREMIUMS RETROACTIVELY AND MAINTAIN COBRA COVERAGE.**—In the case of any premium for a period of coverage during an assistance eligible individual’s 2010 transition period, such individual shall be treated for purposes of any COBRA continuation provision as having timely paid the amount of such premium if—

“(i) such individual’s qualifying event was on or after April 1, 2010 and prior to the date of enactment of this paragraph, and

“(ii) such individual pays, by the latest of 60 days after the date of the enactment of this paragraph, 30 days after the date of provision of the notification required under paragraph (16)(D)(ii) (as applied by subparagraph (D) of this paragraph), or the period described in section 4980B(f)(2)(B)(iii) of the Internal Revenue Code of 1986, the amount of such premium, after the application of paragraph (1)(A).

“(B) **REFUNDS AND CREDITS FOR RETROACTIVE PREMIUM ASSISTANCE ELIGIBILITY.**—In the case of an assistance eligible individual who pays, with respect to any period of COBRA continuation coverage during such individual’s 2010 transition period, the premium amount for such coverage without regard to paragraph (1)(A), rules similar to the rules of paragraph (12)(E) shall apply.

“(C) **2010 TRANSITION PERIOD.**—

“(i) **IN GENERAL.**—For purposes of this paragraph, the term ‘transition period’ means, with respect to any assistance eligible individual, any period of coverage if—

“(I) such assistance eligible individual experienced an involuntary termination that was a qualifying event prior to the date of enactment of the American Workers, State, and Business Relief Act of 2010, and

“(II) paragraph (1)(A) applies to such period by reason of the amendments made by section 211 of the American Workers, State, and Business Relief Act of 2010.

“(ii) **CONSTRUCTION.**—Any period during the period described in subclauses (I) and (II) of

clause (i) for which the applicable premium has been paid pursuant to subparagraph (A) shall be treated as a period of coverage referred to in such paragraph, irrespective of any failure to timely pay the applicable premium (other than pursuant to subparagraph (A)) for such period.

“(D) **NOTIFICATION.**—Notification provisions similar to the provisions of paragraph (16)(E) shall apply for purposes of this paragraph.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall take effect as if included in the provisions of section 3001 of division B of the American Recovery and Reinvestment Act of 2009.

In section 212, strike “December 31, 2009” and insert “March 31, 2010”.

In section 231, strike “this title” and insert “this Act”.

In section 241(1), strike “March 1, 2010” and insert “March 31, 2010”.

In section 601(1), strike “February 28, 2010” and insert “March 31, 2010”.

In section 601(2), strike “March 1, 2010” and insert “April 1, 2010”.

NOTICE OF HEARING

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Senate Committee on Energy and Natural Resources. The hearing will be held on Wednesday, March 17, 2010, at 9:30 a.m., in room SD-366 of the Dirksen Senate Office Building.

The purpose of the hearing is to consider the nomination of Jeffrey Lane, to be an Assistant Secretary of Energy (Congressional and Intergovernmental Affairs).

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record may do so by sending it to the Committee on Energy and Natural Resources, United States Senate, Washington, DC 20510-6150, or by e-mail to Amanda_Kelly@energy.senate.gov.

For further information, please contact Sam Fowler or Amanda Kelly.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ARMED SERVICES

Mr. SCHUMER. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on March 9, 2010, at 9 a.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. SCHUMER. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on March 9, at 10 a.m., in room SD-366 of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.